

**INDIANA BOARD OF TAX REVIEW**  
**Small Claims**  
**Final Determination**  
**Findings and Conclusions**

**Petition No.:** 18-020-16-1-5-00233-17  
**Petitioner:** William E. Baldrige  
**Respondent:** Delaware County Assessor  
**Parcel No.:** 18-16-08-203-003.000-020  
**Assessment Year:** 2016

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

**PROCEDURAL HISTORY**

1. William Baldrige’s property is located at 8108 South Burlington Dr. in Muncie. He filed an appeal with the Delaware County Assessor challenging his 2016 assessment of \$72,900. On February 8, 2017, the Delaware County Property Tax Assessment Board of Appeals (“PTABOA”) issued its determination, lowering the assessment to \$30,000.
2. Mr. Baldrige then filed a Form 131 petition<sup>1</sup> with the Board and elected to proceed under our small claims procedures. On December 21, 2017, Kyle C. Fletcher, our designated administrative law judge (“ALJ”), held a hearing. Neither he nor the Board inspected the property.
3. Mr. Baldrige appeared pro se. Christopher J. Ward appeared for the Assessor. Abby McDaniel from the Assessor’s office was also present. All three were sworn as witnesses.

**RECORD**

4. The official record for this matter is made up of the following:
  - a. A digital recording of the hearing
  - b. Respondent’s Exhibit 1: 2016 property record card  
Respondent’s Exhibit 2:<sup>2</sup> Jay E. Allardt appraisal as of August 4, 2013  
Respondent’s Exhibit 3: January 2013 Sales Validation and Ratio Study Review

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<sup>1</sup> Mr. Baldrige’s Form 131 petition was ambiguous in referencing the assessment date under appeal. He wrote “1-2 out/15” in the space provided for identifying the assessment year under appeal. When asked to identify other years under appeal, he wrote “2015.” He attached the PTABOA determination for the 2016 assessment year. Similarly, in response to a notice of defect, he provided a Form 130 petition for the 2016 assessment year. We therefore treat the appeal as addressing the 2016 assessment. The ALJ and parties did likewise at the hearing.

<sup>2</sup> Mr. Baldrige submitted no exhibits, but he incorporated Respondent’s Ex. 2 into his argument.

Respondent's Exhibit 4: Summary of testimony from PTABOA hearing  
Respondent's Exhibit 5: Location/condition matrix for gross rent multiplier

- c. Board Exhibit A: Form 131 petition  
Board Exhibit B: Power of attorney for Christopher Ward  
Board Exhibit C: Hearing notice  
Board Exhibit D: Hearing sign-in sheet
  
- c. These Findings and Conclusions

### **FINDINGS OF FACT**

- 5. The property contains a house that is split into two rental units. Each unit rents for \$500 per month when occupied. During 2016, one of the two units was occupied. *Resp't Ex. 2, Baldrige testimony.*
  
- 6. Mr. Baldrige bought the property from an estate for \$15,000 in December 2013. The house was vacant when he bought it. Jay Allardt had appraised the property for the estate's personal representative, who gave a copy of the appraisal to Mr. Baldrige. Mr. Allardt applied the sales-comparison approach to value the property at \$13,000 as of August 4, 2013. *Resp't Exs. 1-2; Baldrige testimony; Ward testimony.*

### **BURDEN OF PROOF**

- 7. Generally, a taxpayer seeking review of an assessing official's determination has the burden of making a prima facie case both that the current assessment is incorrect and what the correct assessment should be. Indiana Code § 6-1.1-15-17.2, also known as the burden-shifting statute, creates two exceptions to that rule. Under that statute, the assessor has the burden of proving the assessment under appeal is correct when (1) it represents an increase of more than 5% over the prior year's assessment for the same property, or (2) a successful appeal reduced the prior year's assessment below the current year's level, regardless of the amount. Ind. Code § 6-1.1-15-17.2(a)-(b), (d).
  
- 8. Although Mr. Baldrige successfully appealed his 2015 assessment, the amount determined in that appeal—\$50,100—was higher than the \$30,000 assessment at issue in this appeal. Thus, the parties agreed that the burden of proof remains with Mr. Baldrige. *Resp't Ex. 1; Baldrige testimony; Ward testimony.*

### **ANALYSIS**

- 9. Indiana assesses real property based on its true tax value, which the Department of Local Government Finance ("DLGF") defines as the property's "market value-in-use." In turn, the DLGF defines "market value-in-use" as "the market value-in-use of a property for its current use, as reflected by the utility received by the owner or by a similar user, from the property." I.C. § 6-1.1-31-6(c); 2011 REAL PROPERTY ASSESSMENT MANUAL at 2 (incorporated by reference at 50 IAC 2.4-1-2). Parties may offer evidence that is

consistent with the DLGF's definition of true tax value. A market value-in-use appraisal prepared according to the Uniform Standards of Professional Appraisal Practice often will be probative. *See Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006). Parties may also offer actual construction costs, sales information for the property under appeal, sales or assessment information for comparable properties, and any other information compiled according to generally acceptable appraisal principles. *Id.*; *see also* I.C. § 6-1.1-15-18 (allowing parties to offer evidence of comparable properties' assessment in property tax appeals). The gross rent multiplier is the preferred method for valuing properties, like the subject property, with between one and four residential rental units. I.C. § 6-1.1-4-39(b)(1).

10. Regardless of the type of evidence a party offers, he must explain how that evidence relates to the relevant valuation date. *Long v. Wayne Twp. Ass'r*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). Otherwise, the evidence lacks probative value. *Id.* The valuation date for 2016 assessments was January 1, 2016. *See* I.C. § 6-1.1-4-4.5(f) (adjustments to assessed value are based on the true tax value of the property on the assessment date) *and* I.C. § 6-1.1-2-1.5 (after 2015 the assessment date is January 1).
11. Mr. Baldrige failed to offer probative evidence of his property's value. He relied on Mr. Allardt's appraisal, which valued the property as of August 4, 2013—more than two years before the relevant January 1, 2016 valuation date. Mr. Baldrige did not offer anything to relate the appraisal to the valuation date. Instead, he simply argued that he had used the appraisal in three consecutive appeals. He did not care how old the appraisal was; he believed it still showed that the assessment was too high. But “[e]ach tax year—and each appeal process—stands alone.” *Fisher v. Carroll Cnty. Ass'r*, 74 N.E. 3d 582, 588 (Ind. Tax Ct. 2017). So it does not matter whether Mr. Baldrige used the appraisal in previous appeals. And Baldrige's unsupported belief about how the appraisal relates to a later valuation date is not probative.
12. Mr. Baldrige did not specifically rely on the sale price from when he bought the property in 2013. Regardless, it lacks probative value for the same reason as the appraisal—there is no evidence relating it to the valuation date.
13. Without probative evidence of his property's value, Mr. Baldrige failed to make a prima facie case that the assessment was wrong. Thus, we uphold the PTABOA's assessment determination.

### **FINAL DETERMINATION**

In accordance with the above findings of fact and conclusions of law, we determine that the 2016 assessment must remain at \$30,000.

ISSUED: March 6, 2018

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Chairman, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

**- APPEAL RIGHTS -**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.